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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
SECURITIES INVESTOR	:
PROTECTION CORPORATION,	:
	: SIPA LIQUIDATION
	: (Substantively Consolidated)
Plaintiff,	: Adv. Pro. No. 08-01789 (BRL)
	:
v.	:
	: <u>NOTICE OF APPEAL</u>
BERNARD L. MADOFF INVESTMENT	: <u>AND PROTECTIVE MOTION</u>
SECURITIES LLC,	: <u>FOR LEAVE TO APPEAL</u>
	:
Defendant.	:
	:
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	:
In re:	:
	:
BERNARD L. MADOFF,	:
	:
Debtor.	:
	:
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PLEASE TAKE NOTICE that Diane and Roger Peskin, Maureen Ebel, and a large group of Customers listed on Exhibit A hereto (“Appellants”) hereby appeal under 28 U.S.C. § 158(d)(2) to the United States Court of Appeals for the Second Circuit from the Order entered by the Bankruptcy Court for the Southern District of New York in the above-referenced proceeding on March 8, 2010 (the “Order,” annexed as Exhibit B hereto),

pursuant to the Certification of Net Equity Order issued by the Bankruptcy Court on March 8, 2010 (the "Certification," annexed as Exhibit C hereto).

PLEASE TAKE FURTHER NOTICE that, in the event that the United States Court of Appeals for the Second Circuit does not authorize the appeal, Appellants in the alternative hereby appeal the Order under 28 U.S.C. § 158(a)(1) to the United States District Court for the Southern District of New York.

In the event that it is necessary, this Notice should be deemed a motion for leave to appeal under 28 U.S.C. § 158(d)(2) to the United States Court of Appeals for the Second Circuit or under 28 U.S.C. § 158(a)(3) to the United States District Court for the South District of New York for the reasons set forth in the Certification, the Order, and the Memorandum Decision dated March 1, 2010 granting the Trustee's motion for the Order.

The names of all parties to the Order appealed from and the names, addresses, and telephone numbers of their respective counsel are as follows:

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Dated: New York, New York
March 19, 2010

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